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[Third Party Communication:

UILC: 6231.01-01

Date of Communication: Month DD, YYYY]

Number: **201421020**

Release Date: 5/23/2014

From: [REDACTED]

Sent: Thursday, May 08, 2014 4:27:09 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Marital Trust- TEFRA

I have coordinated with [REDACTED]. For years in which the deceased was alive and issued a K-1 TEFRA would not apply to this otherwise small partnership. For years in which a K-1 was issued to a Marital Trust as the owner, and not to the estate of the deceased, TEFRA would apply. You should confirm that the marital trust is a separate entity under state law and not just a reference to the deceased partner's estate.